

CREATING A MEASUREMENT AND REPORTING PLATFORM TO SUPPORT IMPROVED INTERNATIONAL HUMANITARIAN PERFORMANCE

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Abstract

Performance measurement provides focus for leaders in every kind of organisation, influencing their priority selection and their behaviours. The global aid sector is estimated at \$450 billion annually. It faces widespread criticism that outcomes are disappointing, and the expenditure is bad value for money. There is very little cross over between the sector and Good Management Practice from management science. This paper examines how widely practiced and effectively applied performance measurement is within the sector. A framework is developed and proposed, drawing from good practice, that addresses the issues identified.

The Global Humanitarian Context

1.7 billion people – 20 percent of the global population—still live in high-inequality economies, which are concentrated in Sub-Saharan Africa and Latin America and the Caribbean. 700 million people, 10% of the global population, are in extreme poverty living on less than \$2.15 per day (World Bank, 2024).

The 2030 Agenda for Sustainable Development sets out 17 Sustainable Development Goals (SDGs) representing a tangible and targeted vision for peace and prosperity for people and the planet. The goals are interconnected, recognising that poverty is co-dependent with health, education and the environment. The measures behind each goal are extremely detailed, unpacking to a level of refinement that attracts little public attention. The UN reports annually on the attainment of the goals. The 2024 report opens with this depressing summary: "... only 17 per cent of the SDG targets are on track, nearly half are showing minimal or moderate progress, and progress on over one third has stalled or even regressed" (United Nations, 2024). This paper argues that the goals for sustainable development are output measures rather than input measures that create change. As such, they do not constitute a plan of action.

In 2016, the High-Level Panel on Humanitarian Financing sought solutions to close the humanitarian financing gap. Their report made recommendations to (inter alia) improve delivery, suggesting "a Grand Bargain between the big donors and humanitarian organisations in humanitarian aid". At its core, the Grand Bargain aims to increase direct funding to people in need, rather than trickling down through a chain of NGOs. A key headline target was to increase direct funding to local organisations and people affected from 0.4% to 25%. In their own words: "By increasing efficiency, we can shift resources away from draining backroom activities to frontline delivery" (IASC, 2017). The commitment (inter alia) has been to increase direct funding, reduce constraints in grant-making, increase certainty for local organisations and improve the effectiveness and efficiency of humanitarian actions.

The idea of aid having a funding and supply chain was captured by Dionne (2017) and is reflected in the experience of trying to implement the Grand Bargain. Funding, depending on its source, passes through intermediaries and contractors multiple times before it reaches the people in poverty and need. Each of those entities takes a % as the money passes through to fund its own organisation and service its obligation to report to funders. In management terminology this is 'overhead stacking' – a situation that in other sectors has been ripe for disruptive competition with strategies that come under the general term 'disintermediation'. (Braithwaite & Christopher, 2015) In management terms the question is 'who is the customer' in this chain and are their needs being served?

The Grand Bargain is part of a wider movement of localisation, which is focused on empowering local actors by shifting operational and decision-making responsibilities away from large INGOs to local and national NGOs (IFRC, 2018).

The Grand Bargain self-reporting document shows limited attainment of the commitment; transition has barely started. The additional context for this paper in 2025 is the increasing cash gap as governments cut international aid and development expenditure (Loft & Brien, 2025; Pichon & Mácsai, 2025). The motivations for this are a combination of political ideology and the widespread (and accurate) perceptions that the delivery of aid is neither effective nor efficient (Smith, 2025).

The aid sector must accelerate towards a combination of achieving the 25% direct goal, closing the cash gap and increasing cost effectiveness. The question this paper addresses is “how can measurement on the ground be deployed to drive and support this imperative?”

Measurement and reporting – the literature

There are three perspectives on humanitarian measurement and reporting in the literature depending on the core discipline: economics and sociology, humanitarian, and business management.

Firstly, in economics and sociology, Banerjee and Duflo (2011) adapted the statistical technique of randomised control trials to sociology and economics with a focus on the poor. They found that direct payments of cash are better than any form of in-kind aid to people who find themselves in dire need – it gives them choice and dignity, and it is much more cost effective in distribution. Whether poor, hungry or both - when given this cash opportunity, people will prioritise investing in their future sustainability, not just increasing food intake. Banerjee and Duflo observed that their findings are contrary to the values and expectations of wealthy northern charitable donors.

Their work has been picked up and developed by Thomas et al (2019) and the Abdul Jamil Latif Poverty Action Laboratory (J-PAL), among others: “ensuring that policy is informed by scientific evidence” (J-PAL, 2025).

These insights emphasise the importance of the dignity and agency of the recipients. That aligns with the work of another Nobel Economics Laureate, Amartya Sen. His focus was on the economics of wellbeing in poor communities arguing that top-down economics contributes to poverty and, not least, food poverty. For Sen, wellbeing diverges from classic economic thinking and is a better social choice. The key word is ‘choice’. Choice confers dignity and respect; that in turn drives a sense of wellbeing way beyond the tangible economic value and creates a platform from which people can drive their own prosperity (Sen, 1988).

This literature points to the potential benefits from policy measures, and that some aid and development outcomes can be predicted with a degree of accuracy. It also suggests that, in conventional accounting terms, dealing directly can be very much more cost-effective. This is consistent with Dionne’s (2017) observation on the cost impacts of many levels of development intermediation. Dignity and agency are an essential platform for economic and social progress: there is a big \$ multiplier from putting in place these intangible drivers.

Secondly, the literature from the humanitarian and development community recognises the different context in which actors in the sector may be working. Aid is typically bifurcated into emergency humanitarian response and longer-term development interventions, with each area taking a slightly different approach to measurement, given their differing goals.

However, there is an established nexus between humanitarian response and development aid in which they are considered overlapping, not entirely separate, categories (Barakat & Milton, 2020). This paper focuses specifically on NGOs and their accountability; considering what characterises the measurement of aid generally and differentiates it from other sectors. Like other sectors, measurement and reporting in the aid sector is rooted in accountability. Measurement and reporting covers two, interrelated, areas; financial expenditure and the impact of projects (Sandford, 2024).

A series of financial scandals in the 1990s caused the accountability of humanitarian and development NGOs to become a central, existential concern for the aid sector (Ebrahim, 2003b). Following these scandals, NGOs were perceived as untrustworthy, and donors consequently became increasingly focused on effectiveness and transparency (Sawadogo-Lewis, Bryant & Robertson, 2022), with financial accountability frameworks offering a means to address issues of trust (Keating & Thrandardottir, 2017) and proliferating since. More recent scandals, like Oxfam's sexual exploitation scandal in 2017, have fuelled persistent questions regarding what accountability means and should be for NGOs (Keating & Thrandardottir, 2018). Who are NGOs primarily accountable to? Who sets the standards for legitimate accountability? Which measurements are most suitable to demonstrate accountability?

The literature makes a central distinction between upward accountability to the donor and downward accountability to those the NGO works with (Crack, 2013; Ebrahim, 2003a; Unerman & O'Dwyer, 2012). Ebrahim (2003b) uses the concept of principals and agents to successfully elucidate the complex nature of NGOs' multiple, simultaneous accountabilities. Individuals (principals) attempt to have their agendas carried out by other individuals (agents), and accountability is defined as the principal's right to require an account from the agent. Although NGOs are agents of funders, carrying out their agendas, they are also both principals of and agents to the communities they work with (clients), presenting a bidirectional web of accountabilities (*Ibid.*). From this analysis, it follows that measurement and reporting, mechanisms of demonstrating accountability, are both for those affected by aid interventions and the donors that fund them. NGOs ostensibly adhere to this, presenting themselves as accountable to the communities they serve through their mission statements (Banks, Hulme & Edwards, 2015). However, in reality, upward accountability dominates, fostered by financial accountability's primacy (Schmitz, Raggio, & Bruno-van Vijfeijken, 2011).

To fulfil the reporting requirements necessary to demonstrate upward accountability, over engineered, top-down monitoring systems have proliferated and are an increasing focus for donors (Jacobs, Barnett & Ponsford, 2010). Van Zyl, Claeyé, and Flambard (2019) highlight how all forms of accountability require capacity, so generally larger organisations, whether local or international, are most able to implement accountability mechanisms.

Thirdly, the business management literature requires consideration. Global economic progress over the last 50 years has significantly reduced poverty and increased prosperity, albeit that progress has slowed in the last 10 years. The Social Progress Imperative provides multi-dimensional measurement of that progress by country (SPI, 2025). The data shows that trickle down works in general terms but does not reach endemic areas of poverty and deprivation, where the aid system tries to reach.

The discipline of performance measurement and management have been integral to economic achievement on the business front and the consequential humanitarian and social benefits for all but the poorest. The question is whether the humanitarian sector can embrace and leverage this discipline to drive change and improvement? We have found very limited overlap of measurement and reporting literature with the other two strands of the literature. The work of Abidi et al. (2020) confirms this observation and claims that their work with Médecin sans Frontières (MSF) is a first in the supply chain arena.

There are two definitive texts on performance measurement and management: Kaplan and Norton's (1992) Balanced Scorecard and the Supply Chain Operations Reference (SCOR) Model (AIMS, 2025). Both have a strong focus on the customer: service, value and retention. Both distinguish between input measures (the things you change) and output measures (the results you achieve). The Balanced Scorecard offers a strategic and high-level approach while SCOR is more granular and operational, with the core focus on planning.

As observed in the earlier commentary, the 'customer' in humanitarian situations can be difficult to define, let alone measure. Many agencies might not know how effective they have been? Measures like satisfaction and retention may not apply; the ultimate definition of success in humanitarian work is to remove demand as people have become self-sufficient.

The opportunity to use the Balanced Scorecard as a strategic framework to think through change, resourcing and outcomes in the wider humanitarian context has value. This is developed in the paper's last section along with a draft reconstructed scorecard. If efforts pivot substantially to the Grand Bargain's cash giving targets, there will be a need for some level of audit and impact reporting but that will be relatively light touch.

The final relevant area of the business literature is Benchmarking - a concept and method first introduced by Robert Camp (1993) at the Xerox Corporation and expanded by Womak, Jones and Roos (2007) in their work in the auto industry. It is the practice of comparing an organisation's processes and performance metrics to good practices and their peers. It is a strategic management approach that helps identify areas for improvement, discover gaps in performance, learn from the best, and implement improvements. The detailed measurement and comparison of operational factors across a range of organisations is a way to identify performance and efficiency opportunities. We can find no such work in the humanitarian sector.

The literature from the three perspectives provides powerful contrasts. The economists and sociologists focus directly on wellbeing and effectiveness for the people being helped. In business terms these are the 'customers', who are a core element of the balanced scorecard. In contrast the humanitarian literature points to measuring and reporting outcomes in the frame of responsibility to donors. It wrestles with the question of 'who is the customer?' We suggest that the 'top down' dynamics of the aid chain are a root cause of its cost and overhead stacking. The Grand Bargain seeks to eliminate those multiple steps in the aid chain. Unsurprisingly the incumbents resist, and the voice of the customer is lost in the need to be accountable to donors through auditable control along the Chain.

Observations of practice in the sector

There are two strands of measurement and reporting practice commonly found in the humanitarian sector. Impact reporting and Measurement, and Evaluation and Learning (MEL).

Impact reporting is concerned with performance. Quantifying the impact of aid is complex; Beamon and Balcik (2008) highlighted the intangibility of the services offered, the immeasurability of their projects, unknown outcomes and the variety in the interests and standards of stakeholders as among the factors complicating the performance measurement of humanitarian organisations. Notwithstanding this difficulty, frameworks for impact reporting in the aid sector have been developed. The OECD (2019) produced an evaluation criteria comprising six factors, 'Impact' and 'effectiveness' both refer to the results achieved by the intervention. However, impact reporting tends to be shaped by the audience of the

report, with donors often pre-deciding indicators to measure impact and measurement and reports then being shaped around these indicators (Zijlstra & Spierenburg, 2023).

MEL refers to a broader area of work in the aid sector concerned with monitoring implementation, measuring impact of a programme, evidencing use of funding, and learning to improve programme delivery (Lemaire & Lunch, 2012). MEL loosely constitutes planning, information gathering and synthesis, reflection, and reporting processes for programmes and projects (Molapo, 2019). Originally referred to as M&E, the L was added as programme learning and improvement became a larger focus (Sandford, 2024). Increasingly, it's called MEAL, with the "A" standing for accountability, highlighting MEL as an approach to demonstrate accountability (Ibid.).

Participatory monitoring and evaluation - PM&E - is a sub-section of MEL, characterised as an alternative to these burdensome, unsuitable monitoring systems, which orient towards the donors', not clients', needs. PM&E focuses on listening to the voices of the customers (those affected by aid efforts) and enabling them to conduct MEL activities, departing from MEL's traditional focus on objectivity and distance between the evaluator and participants (Estrella & Gaventa, 1998). Although a limited sample size, a recent MSc thesis analysed MEL guidelines produced by large NGOs over the past 25 years and concluded that there has been limited evolution and application towards more participatory and client focused MEL (Sandford, 2024).

Proposing a new approach based on good practice

The analysis has shown that change must concern increasing funding that actually reaches communities and disintermediating the aid chain's multiple levels. It is the key input measure. It has also shown that the sector does not report consistently on its own performance.

We have prepared an approach to measurement and reporting based on good management practice using the balanced scorecard; the big idea is that focused and consistent measurement can highlight opportunities and accelerate change.

The image of a simplified aid chain is shown in Figure 1. The organisational concept is that the international fundraising agency (NGO) works more effectively and directly interacting local support groups in the communities, eliminating as many of the subcontractors and local overheads as possible.



Figure 1 – A Streamlined Aid and Development Chain

We have prepared an adapted balanced scorecard to bring that change into focus as shown in Figure 2. The vision and strategy is to realise the human and economic benefits of channelling funding and support locally. To achieve that, the 'customer' must be clearly identified as the people and communities we are trying to help. For most businesses the mission is to retain customers; here the paradox is that we want the people we are helping to become self-sufficient and 'fledge' the support. Donors are no longer the primary customer but of course they are essential and we need to be able to demonstrate inspirational effectiveness to them as well as probity.

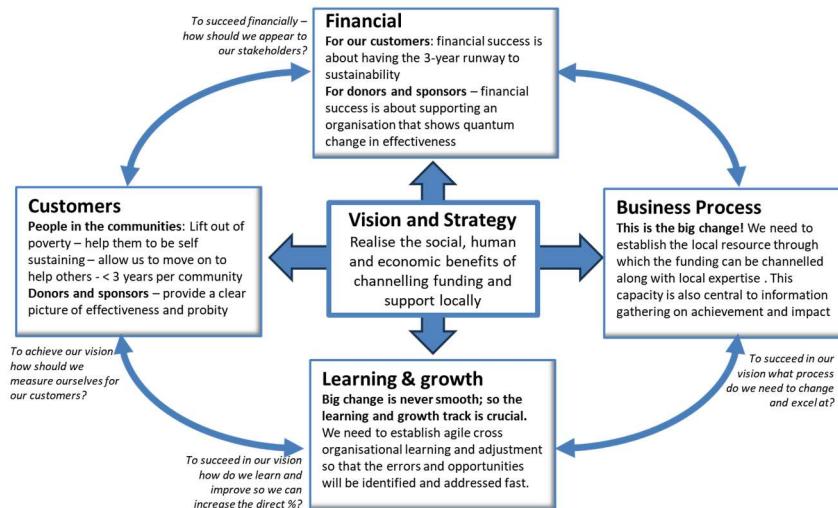


Figure 2 – A Balanced Scorecard for the Humanitarian Sector

The big changes to achieve this vision and strategy are in the business processes and the learning and growth loops (which is also a process). To make the strategy work we must find, develop, empower, organise and equip the local resources who will be the disintermediation ‘agents’: funding them directly to build their capacity. These people will work with the communities, identify their needs, route the funding and evaluate the results. We know these people exist already and can be developed, the challenge will be to establish how they will work – both looking forward to their communities and back to the donor .

Appropriate reporting is the local challenge given the observations in the literature review. The key question is how to gather the information? The data needs to be simple to collect, comply with a standard format for aggregation and be relevant to the community. Figure 3 provides a first view of this data.

Objective	Baseline Reporting	Key Measure	Derived Metrics	Metrics / Ratios	
Core Economics	Community people	#s	Direct spend pp	\$/pp	It has been designed to be easy to collect and compile, and to focus on the viability of a relationship with a community. Agencies will be able to digitise the collation of such data (using WhatsApp templates for example) and prepare analysis to show distributions, identify outliers and demonstrate compliance with the Grand Bargain.
	Community area	Ha	Direct spend / Ha	\$/Ha	
	Direct Budget excl. Officers	\$s	Spend pp inc Officers	\$/pp	
	Actual spend excl. Officers	\$s	Direct spend as % of total	%	
	Local Agency spend for Officer(s)	\$s			
Projects by topic: water, agri, community					
Core Economics	Record by number, length in process and if complete	#, t, y/n	Project spend pp	\$/pp	
	No of people impacted	#	Project Return per \$	%	
	Estimated economic value (guidance provided)	\$			
	Project Spend	\$			
Polling of how the community sees the support					
Community Perception	People positive about the help	#s	Positive share	%	This organisational model and the associated measurement can provide a breakthrough for the development sector without putting stress on the people.
	People Neutral about the help	#s	Negative share	%	
	People Negative about the help	#s			
	Anonymous polling using stones				

Figure 3 – Proposed data capture metrics table

Putting these proposals into action – approach and barriers

The proposed approach is designed to recognise and highlight the proven efficiency of direct funding. It leans to good management practice and away from the conventions in the humanitarian literature. We propose treating the people affected as customers, not passive victims: recognising their agency and motivations. The proposals for measurement and reporting are set in the context of a streamlined aid and development organisation that cuts out the multiple organisational stages that typify the aid and development chain. But that streamlining is not a precondition for the implementation of the proposals; this thinking can be brought through in parallel with changes in organisational structure and process redesign. The sector will benefit from Good Management Practice.

A key condition for catalysing change is the existence of triggers which make the current state difficult or untenable. These proposals come at a time of just such a trigger! The cuts in aid and development budgets across the world and the high levels of economic uncertainty are creating an unsustainable environment for ‘business as usual’. This approach may have met its moment in time.

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